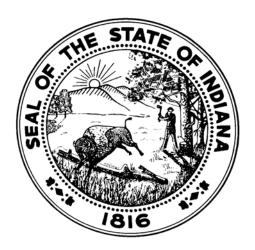
# STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

### EXAMINATION REPORT OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 70 AND 260 JASPER, INDIANA

January 1, 2003 to December 31, 2003



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#### OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Mr. Gerald Coleman Ms. Mary DePrez	01-06-02 to 02-29-04 03-01-04 to 01-05-05
Branch Manager	Mr. Stan J. Roesner	01-01-03 to 12-31-04



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#### INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 70 and 260 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

September 21, 2004

#### STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 70 AND 260 JASPER, INDIANA SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS January 1, 2003 to December 31, 2003

	N	Branch lumber 70	Νι	Branch umber 260	(M	Totals emorandum Only)
Collections:						
Registrations	\$	5,763,419	\$	41,528	\$	5,804,947
Titles		1,374,104		-		1,374,104
Drivers Licenses		161,186		-		161,186
Watercraft		58,361		-		58,361
Miscellaneous		1,675				1,675
Totals	\$	7,358,745	\$	41,528	\$	7,400,273
Distributions:						
State Fees	\$	3,060,345	\$	8,588	\$	3,068,933
County Tax		3,768,635		29,757		3,798,392
Commission Fees		529,765		3,183		532,948
Totals	\$	7,358,745	\$	41,528	\$	7,400,273

The accompanying notes are an integral part of the schedule.

## STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 70 AND 260 JASPER, INDIANA NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

#### Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

#### Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

#### Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

#### Note 4. Self-Service Terminal

This report contains financial and statistical information for both Jasper License Branch Number 70 and Jasper License Branch Number 260, a self-service terminal (SST). The manager of Jasper License Branch Number 70 is responsible for maintaining the SST.

#### STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 70 AND 260 JASPER, INDIANA

#### STATISTICAL INFORMATION January 1, 2003 to December 31, 2003

			Totals
	Branch	Branch	(Memorandum
Transactions Processed	Number 70	Number 260	Only)
Vehicle Registrations:			
Passenger	22,552	189	22,741
Motorcycle	887	10	897
RV (Housecar)	619	4	623
Light Truck	14,609	134	14,743
Other Truck	770	-	770
Farm Truck	659	-	659
Tractor	163	-	163
Trailer	4,448	37	4,485
Semi-Trailer	948	-	948
School and Church Bus	66	-	66
Other Bus	4	-	4
Other	336		336
Total Vehicle Registrations	46,061	374	46,435
Drivers Lieuwees and Demaile.			
Drivers Licenses and Permits:	7.000		7.000
Drivers Licenses/Learners Permits	7,608	-	7,608
CDL Licenses/CDL Permits	473	-	473
Placards	883	-	883
Other	3,498		3,498
Total Drivers Licenses and Permits	12,462		12,462
Titles:	10.100		10.100
Vehicles	13,190	-	13,190
Watercraft	142		142
Total Titles	13,332		13,332
Total Watercraft Pegistrations	886		886
Total Watercraft Registrations			

#### STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 70 AND 260 JASPER, INDIANA EXAMINATION RESULTS AND COMMENTS

#### REDECLARED WEIGHT

Truck plate 1959D (20,000 lbs.) could not be found in the Hold for Audit Inventory. The plate had been replaced with Truck plate 794U (23,000 lbs.) in a reweight transaction.

When a plate has been replaced due to reweighting, the new registration stub/receipt should be attached to the original registration (photocopy or BOSS inquiry) and placed with the plate in the Hold for Audit items. (Branch Operations Policies and Procedures Manual, Branch Filing Procedures Chapter)

#### STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 70 AND 260 JASPER, INDIANA EXIT CONFERENCE

The contents of this report were discussed on September 21, 2004, with Mr. Stan J. Roesner, Branch Manager.